

**Filed on a streamlined basis
Under Section 204(a)(3) of
The Communications Act
on 15 days notice**

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June 16, 2004

Transmittal No. 3
FRN No. 0009-0701-11

Secretary
Federal Communications Commission
445 Twelfth Street SW
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying interstate access service tariff pages issued by Kiesling Associates LLP and bearing Tariff F.C.C. No. 1 are sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

This interstate access service tariff filing with an issue date of June 16, 2004 consists of revised tariff pages to become effective July 1, 2004 pursuant to Part 61.39 of the Commission's rules. This is a filing to remove two issuing carriers. Both Oneida Telephone Exchange, Inc. and Woodhull Community Telephone Company are removed from the Kiesling Associates LLP Tariff F.C.C. No. 1 and are entering the National Exchange Carriers Association (NECA) Tariff F.C.C. No. 5 effective July 1, 2004. This filing also makes updates the issuing carrier list and table of contents for the companies leaving the tariff. In accordance with the Commission's rules, Part 61.39(b), supporting information is not required with this filing.

In accordance with the filing requirements contained in Part 61.14(b) of the Commission's rules, the aforementioned revised tariff pages are being filed electronically.

Also, in accordance with Part 61.14(b) of the Commission's rules, the original of this transmittal letter (without attachments), FCC Form 159, and a check for \$695.00 have been sent via overnight delivery to the Mellon Bank in Pittsburgh, PA for receipt on this date.

Please address any correspondence regarding this transmittal to my attention at the following address:

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Sincerely,

Gordon J. Kraut, Jr.
Manager
Kiesling Associates LLP

Enclosures